

Fill in this information to identify the case:

Debtor Name Robin Mowbray

United States Bankruptcy Court for the: Central District of California
(State)

Case number: 8:25-bk-10543-TA

Official Form 426

Periodic Report Regarding Value, Operations, and Profitability of Entities in Which the Debtor's Estate Holds a Substantial or Controlling Interest

12/17

This is the *Periodic Report* as of 12/31/2024 on the value, operations, and profitability of those entities in which a Debtor holds, or two or more Debtors collectively hold, a substantial or controlling interest (a "Controlled Non-Debtor Entity"), as required by Bankruptcy Rule 2015.3. For purposes of this form, "Debtor" shall include the estate of such Debtor.

Robin Mowbray holds a substantial or controlling interest in the following entities:

Name of Controlled Non-Debtor Entity	Interest of the Debtor	Tab #
Phoenix Traffic Management Inc.	100%	1

This *Periodic Report* contains separate reports (*Entity Reports*) on the value, operations, and profitability of each Controlled Non-Debtor Entity.

Each *Entity Report* consists of five exhibits.

Exhibit A contains the most recently available: balance sheet, statement of income (*loss*), statement of cash flows, and a statement of changes in shareholders' or partners' equity (*deficit*) for the period covered by the *Entity Report*, along with summarized footnotes.

Exhibit B describes the Controlled Non-Debtor Entity's business operations.

Exhibit C describes claims between the Controlled Non-Debtor Entity and any other Controlled Non-Debtor Entity.

Exhibit D describes how federal, state or local taxes, and any tax attributes, refunds, or other benefits, have been allocated between or among the Controlled Non-Debtor Entity and any Debtor or any other Controlled Non-Debtor Entity and includes a copy of each tax sharing or tax allocation agreement to which the Controlled Non-Debtor Entity is a party with any other Controlled Non-Debtor Entity.

Exhibit E describes any payment, by the Controlled Non-Debtor Entity, of any claims, administrative expenses or professional fees that have been or could be asserted against any Debtor, or the incurrence of any obligation to make such payments, together with the reason for the entity's payment thereof or incurrence of any obligation with respect thereto.

This *Periodic Report* must be signed by a representative of the trustee or debtor in possession.

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The undersigned, having reviewed the *Entity Reports* for each Controlled Non-Debtor Entity, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that to the best of his or her knowledge, (i) this *Periodic Report* and the attached *Entity Reports* are complete, accurate, and truthful to the best of his or her knowledge, and (ii) the Debtor did not cause the creation of any entity with actual deliberate intent to evade the requirements of Bankruptcy Rule 2015.3

For non-individual
Debtors:

X

Signature of Authorized Individual

Printed name of Authorized Individual

Date

MM / DD / YYYY

For individual Debtors:

X

Signature of Debtor 1

Robin Mowbray

Printed name of Debtor 1

Date

04/07/2025

MM / DD / YYYY

Signature of Debtor 2

Printed name of Debtor 2

Date

MM / DD / YYYY

TAB 1

**Phoenix Traffic
Management Inc.**

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Exhibit A: Financial Statements for Phoenix Traffic Management Inc.

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Exhibit A-1: Balance Sheet for Phoenix Traffic Management Inc. as of [date]

[Provide a balance sheet dated as of the end of the most recent 3-month period of the current fiscal year and as of the end of the preceding fiscal year.

Describe the source of this information.]

Exhibit A-1

PHOENIX TRAFFIC MANAGEMENT INC.		Q1 2025
Balance Sheet	FYE 2024	
Assets		
Current Assets		
Cash & Cash Equivalents	377,295	
Accounts Receivable	1,691,838	
Other Current Assets	89,720	
Total Current Assets	2,158,853	-
Fixed Assets	57,700	
Total Assets	2,216,553	-
Liabilities		
Current Liabilities		
Accounts Payable	136,280	
Credit Cards	-	
Affiliated Note Payable	2,461,853	
Other Current Liabilities	111,474	
Total Current Liabilities	2,709,607	-
Long Term Liabilities	460,677	
Total Liabilities	3,170,283	-
Equity	(953,731)	
Total Liabilities & Equity	2,216,553	-

Source: Internal, unaudited financial reporting
Q1 2025 financials remain open

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Exhibit A-2: Statement of Income (*Loss*) for Phoenix Traffic Management Inc. for period ending [date]

[Provide a statement of income (*loss*) for the following periods:

(i) For the initial report:

- a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and
- b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

Exhibit A-2

PHOENIX TRAFFIC MANAGEMENT INC.		
<i>Statement of Income (Loss)</i>		
	FYE 2024	Q1 25
Revenue		
Income	6,366,496	
Total Revenue	6,366,496	-
Expenses		
Salaries and Wages	3,850,536	
Vehicle & Equipment Exp	1,088,199	
Insurance Expense	666,065	
Other Operating Exp	75,848	
Legal & Professional Fees	84,897	
Office Expenses	61,778	
Travel, Lodging, Meals	17,363	
Interest Expense	228,936	
Total Expenses	6,073,622	-
Operating Income	292,873	-
Other Expense (Income)	(5,287)	-
Depreciation Expense	-	-
Net Income	298,160	-

Source: Internal, unaudited financial reporting
Q1 2025 financials remain open

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Exhibit A-3: Statement of Cash Flows for Phoenix Traffic Management Inc. for period ending [date]

[Provide a statement of changes in cash position for the following periods:

(i) For the initial report:

a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and

b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

Exhibit A-3

PHOENIX TRAFFIC MANAGEMENT INC.	
<i>Statement of Cash Flows</i>	

PHOENIX TRAFFIC MANAGEMENT INC. does not prepare Cash Flow
Statements as part of its normal financial reporting.

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**Exhibit A-4: Statement of Changes in Shareholders'/Partners' Equity (*Deficit*) for Phoenix Traffic Management Inc.
for period ending [date]**

[Provide a statement of changes in shareholders'/partners equity (*deficit*) for the following periods:

(i) For the initial report:

- a. the period between the end of the preceding fiscal year and the end of the most recent 3-month period of the current fiscal year; and
- b. the prior fiscal year.

(ii) For subsequent reports, since the closing date of the last report.

Describe the source of this information.]

Exhibit A-4

PHOENIX TRAFFIC MANAGEMENT INC.	
<i>Statement of Changes in Shareholders' / Partners' Equity (Deficit)</i>	

PHOENIX TRAFFIC MANAGEMENT INC. does not prepare changes in Shareholders' / Partners' Equity as part of its normal financial reporting.

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Exhibit B: Description of Operations for Phoenix Traffic Management Inc.

[Describe the nature and extent of the Debtor's interest in the Controlled Non-Debtor Entity.

Describe the business conducted and intended to be conducted by the Controlled Non-Debtor Entity, focusing on the entity's dominant business segments.

Describe the source of this information.]

Exhibit B

PHOENIX TRAFFIC MANAGEMENT INC.	
<i>Description of Operations</i>	

Phoenix Traffic Management, Inc. ("PTM"), provides traffic control services to vegetation management companies. PTM presently has two customers – Pino Tree Service, Inc., which is 100% owned by PTM's affiliate, The Original Mowbray's Tree Service ("MTS"), and a third party vegetation management company unaffiliated with PTM or the Debtor. Prior to PTM's establishment, MTS hired third party traffic control companies for its projects.

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Exhibit C: Description of Intercompany Claims

[List and describe the Controlled Non-Debtor Entity's claims against any other Controlled Non-Debtor Entity, together with the basis for such claims and whether each claim is contingent, unliquidated or disputed.

Describe the source of this information.]

Exhibit C

PHOENIX TRAFFIC MANAGEMENT INC.	
<i>Description of Intercompany Claims</i>	

PHOENIX TRAFFIC MANAGEMENT INC. does not have any amounts due to it by any affiliated entities* and so is not owed anything by any other Controlled Non-Debtor Entity of Debtor Robin E. Mowbray. Phoenix does currently owe Mowbray's Tree Service Inc. approximately \$2.46 million, as shown on its balance sheet (Exhibit A-1) as an Affiliated Note Payable.

*One of the customers of Phoenix is an affiliated company Pino Tree Service Inc., As of Dec 31, 2025 Phoenix receivables from Pino summed \$1.5Million, Pino Tree pays its bills to Phoenix weekly and Phoenix does not consider this customer an intercompany entity but rather an affiliated customer.

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Exhibit D: Allocation of Tax Liabilities and Assets

[Describe how income, losses, tax payments, tax refunds, or other tax attributes relating to federal, state, or local taxes have been allocated between or among the Controlled Non-Debtor Entity and one or more other Controlled Non-Debtor Entities.

Include a copy of each tax sharing or tax allocation agreement to which the entity is a party with any other Controlled Non-Debtor Entity.

Describe the source of this information.]

Exhibit D

PHOENIX TRAFFIC MANAGEMENT INC.	
<i>Allocation of Tax Liabilities and Assets</i>	

PHOENIX TRAFFIC MANAGEMENT INC. manages its own tax considerations and does not allocate any income, losses, tax payments, tax refunds, or other tax attributes between or among any other Controlled Non-Debtor Entity of Debtor Robin E. Mowbray

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Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor

[Describe any payment made, or obligations incurred (or claims purchased), by the Controlled Non-Debtor Entity in connection with any claims, administrative expenses, or professional fees that have been or could be asserted against any Debtor.

Describe the source of this information.]

Exhibit E

PHOENIX TRAFFIC MANAGEMENT INC.	
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<i>Description of Payments of Administrative Expenses Owed by a Debtor</i>
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PHOENIX TRAFFIC MANAGEMENT INC. has not paid any Claims,
Administrative Expenses, or Professional Fees that have been or could be
asserted against Debtor Robin E. Mowbray

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
10345 W. Olympic Blvd., Los Angeles, CA 90064

A true and correct copy of the foregoing document entitled (*specify*): **PERIODIC REPORT REGARDING VALUE, OPERATIONS, AND PROFITABILITY OF ENTITIES IN WHICH THE DEBTOR'S ESTATE HOLDS A SUBSTANTIAL OR CONTROLLING INTEREST** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) April 8, 2025, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- **Kenneth J Catanzarite** kcatanzarite@catanzarite.com
- **Lauren N Gans** lgans@elkinskalt.com, TParizad@elkinskalt.com
- **Jessica L Giannetta** jessica@giannettaenrico.com, melanie@giannettaenrico.com
- **Queenie K Ng** queenie.k.ng@usdoj.gov
- **Todd C. Ringstad** becky@ringstadlaw.com, arlene@ringstadlaw.com
- **Ahren A Tiller** ahren.tiller@blc-sd.com, 4436097420@filings.docketbird.com; brett.bodie@blc-sd.com; anika@blc-sd.com; derek@blc-sd.com; kreyes@blc-sd.com; megan@blc-sd.com; nicole@blc-sd.com; danny@blc-sd.com; angie@blc-sd.com; kreyes@blc-sd.com
- **United States Trustee (SA)** ustpregion16.sa.ecf@usdoj.gov
- **Roye Zur** rzur@elkinskalt.com, lwageman@elkinskalt.com; 1648609420@filings.docketbird.com; rzur@ecf.courtdrive.com

☐ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL:**

On (*date*) April 8, 2025, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) April 8, 2025, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

April 8, 2025
Date

Lauren B. Wageman
Printed Name

/s/ Lauren B. Wageman
Signature